

EXHIBIT A



UPS Rate and Service Guide

Effective January 1, 2007

Daily Rates

Saturday Delivery

UPS offers optional Saturday delivery of UPS Next Day Air Early A.M., UPS Next Day Air, and UPS 2nd Day Air packages, and UPS Hundredweight Next Day Air and UPS Hundredweight 2nd Day Air shipments, where such services are available. The shipper should contact UPS for information regarding UPS's Saturday delivery area. A Saturday Delivery routing label, provided by UPS, must be attached to each package.

The shipper may request optional Saturday delivery of UPS Worldwide Express Plus shipments and UPS Worldwide Express shipments to specific locations in Canada, Germany and the United Kingdom by indicating the selection of this option on the UPS source document or in a UPS automated shipping system, and by attaching a Saturday Delivery routing label provided by UPS to each package.

Optional Saturday delivery of UPS Worldwide Express Plus and UPS Worldwide Express shipments from specific locations in designated countries to specific locations in the United States may be requested by indicating the selection of this option on the UPS source document for each shipment, and by attaching to each package a Saturday Delivery routing label provided by UPS.

An additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed for each UPS Next Day Air Early A.M., UPS Next Day Air, UPS 2nd Day Air package and for each UPS Worldwide Express Plus and UPS Worldwide Express shipment received for Saturday delivery. This charge is billed to the payer of the transportation charges.

Delivery Confirmation Services

Delivery Confirmation (domestic only) – At the time a shipper tenders a package to UPS, the shipper may request Delivery Confirmation Service by indicating Delivery Confirmation on the UPS source document (excluding Air Shipping Documents) or in a UPS automated shipping system. Each Delivery Confirmation response will include the date of delivery and either the name of the recipient or the disposition of the package; or, in the event of a return, the response will indicate the reason for the return and the date processed. An additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed for each such response. All responses will be consolidated and provided to the shipper in printed or electronic format.

Delivery Confirmation Signature Required (domestic and international) – A shipper may request UPS to obtain the recipient's signature and to include it on the Delivery Confirmation response. In such case, an additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed.

Delivery Confirmation Adult Signature Required (domestic and international) – A shipper may request UPS to obtain the signature of an adult 21 years of age or older and to include it in the Delivery Confirmation response. An additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed for each such response. UPS, in its sole discretion, will determine if delivery can be completed when such a request is made, and may request photo identification indicating the recipient's age, before completing delivery. The shipper must use a UPS automated shipping system to initiate a request for this service.

UPS reserves the right to assess the shipper an additional charge, set forth in the UPS Rates in effect at the time of shipping, when: the shipper requests UPS to obtain a signature or an adult signature upon delivery and an approved UPS label is affixed to the package indicating such request; the shipper requests UPS to obtain a signature or an adult signature upon delivery and an approved UPS label is not affixed to the package indicating such request; or, the shipper tenders a package that, based upon its contents, requires an approved UPS label requesting an adult signature upon delivery, and no such label has been affixed to the package.

A shipper may elect to direct a Delivery Confirmation response to an address other than the return address specified on the shipping label. In such case, the response will be mailed individually, and an additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed. Only valid UPS accounts will receive responses via mail.

UPS Next Day Air Early A.M. Verbal Confirmation of Delivery

The shipper may request optional Verbal Confirmation of Delivery when shipping via UPS Next Day Air Early A.M. Verbal Confirmation of Delivery is not available in Hawaii and is not available for international shipments. When this service is selected, UPS will call the shipper to confirm delivery on the day of delivery. An additional charge,

set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed for each Verbal Confirmation of Delivery request and will be billed to the payer of the transportation charges.

Proof of Delivery (P.O.D.)

Upon request, UPS will provide proof of delivery of a shipment via fax transmission or mail. The request must include a fax number, including area code, for an operating fax machine or an address deliverable by the United States Postal Service for mail. UPS reserves the right to assess the shipper an additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, for each successfully transmitted or mailed P.O.D.

Package Tracking/Tracing and Refund Request Charge

UPS reserves the right to assess a shipper an additional charge of \$3 per request for each Package Tracking/Tracing and Refund Request initiated by or at the request of the shipper. This charge will not be assessed for the first 50 package-tracking requests per calendar week, or for a quantity of package-tracking requests equal to or less than 20 percent of the shipper's package volume for that week, whichever is greater. This charge will not be assessed for a quantity of package-tracking requests equal to or less than 2 percent of the shipper's package volume for that week. UPS also reserves the right to assess the shipper a charge in the effective UPS Rates for Service Guarantee refund requests when the subject package was delivered in accordance with the applicable UPS Service Guarantee in the effective UPS Tariffs/Terms and Conditions of Service.

Special Handling of Undeliverable Packages; Refused Packages Returned

Domestic packages refused by the consignee, or which cannot be delivered due to any other cause beyond UPS's control, will be returned to the shipper at shipper's expense. A package returned to the shipper after delivery is subject to applicable charges. The UPS Service Guarantee does not apply to undeliverable packages returned to the shipper.

If a domestic package is refused by the consignee or for any other reason cannot be delivered, and return of the package is refused by the shipper, or the package cannot otherwise be returned to the shipper, UPS will retain the package for a reasonable period of time, to be determined in its sole

fails to pay the shipping charges. In the event of non-payment by the receiver or third party, the shipper will be billed a refusal fee plus the shipping charges.

Payment of Charges

For purposes of this section, the term "Charges" means all applicable transportation and other charges, including, but not limited to, all applicable accessorial charges, surcharges, additional handling charges and late payment fees.

Except where an alternative payment plan applies, UPS's payment terms require payment in full in advance. The shipper agrees to pay any applicable late payment fees as may be assessed by UPS and fees that may be imposed if any negotiable instrument submitted to UPS as payment for Charges is returned to UPS unpaid or if any electronic request for payment is dishonored.

Notwithstanding any billing plan that is in effect or payment or billing option selected at the time of shipment, the shipper is ultimately liable for and agrees to pay all Charges, including in the event of insolvency, bankruptcy, non-payment or refusal to pay by the consignee or third party.

UPS reserves the right to bill for Charges based upon the characteristics of, and services requested for, packages actually tendered to UPS. UPS also reserves the right to audit invoices to verify service selection, package or shipment weight, and applicability of any Charges, and to make appropriate adjustments. All Charges must be paid in the lawful money of the United States of America. If Charges are paid by credit card, the shipper expressly authorizes UPS to assess any Charges and to obtain payment of the Charges by use of the credit card. If, for any reason, any such credit card transaction is rejected or declined, the shipper will pay to UPS a declined transaction fee of ten dollars (\$10) per incident, in addition to any late payment fees assessed by UPS and any collection costs which may be incurred by UPS in the final collection of Charges owed by the shipper. In no event shall the declined transaction fee exceed the maximum amount allowed by applicable law. The shipper authorizes UPS to charge the declined transaction fee to the shipper's credit card account or to collect the fee directly from the shipper, at UPS's sole option.

UPS reserves the right, in its sole discretion to request advance payment of Charges for any package sent to any international destination.

If a shipper submits package information to UPS (through an automated shipping system, source document, or UPS Internet Shipping) and does not subsequently tender such package to UPS, it is the shipper's sole responsibility to request an adjustment, as set forth below. Shippers who fail to do so will be liable for all applicable Charges.

Shippers requesting an invoice adjustment (e.g., adjustment of Charges based on an incorrect rate, billable weight, account number, failure to tender a package, or type of service, etc.) or a refund due to a duplicate payment must notify UPS of the request within 180 days of receiving the contested invoice, or any billing dispute is waived. A partial payment against an invoice is not considered a request for an invoice adjustment.

Options for Payment of Charges

For purposes of this section, the term "Charges" shall have the same definition as set forth above in "Payment of Charges" section.

In its sole discretion, UPS may provide alternative payment terms to certain of its shippers. UPS, in its sole discretion, shall decide which, if any, of the alternative payment plans described below will be made available to the shipper. A shipper that is not enrolled in any of the payment plans described below shall pay all Charges in advance of shipment as required by UPS.

If, for any reason, a negotiable instrument submitted to UPS as payment for Charges is returned to UPS unpaid, or an electronic request for payment is dishonored, UPS may charge the shipper a dishonored payment fee of twenty dollars (\$20) or such amount as may be allowed by applicable law, per incident, in addition to any late payment fees assessed by UPS and any collection costs which may be incurred by UPS in the final collection of Charges owed by the shipper. In no event shall the dishonored payment fee exceed the maximum amount allowed by applicable law.

As an accommodation to the shipper, and in UPS's sole discretion, UPS may render invoices or copies of invoices to a third party at the request of the shipper. The shipper remains responsible for the timely payment in full of all Charges owed by the shipper. By requesting UPS to render invoices or copies of invoices to a third party, the shipper is deemed to authorize the third party to act on behalf of the shipper, and UPS may rely thereon in all respects.

UPS also may in its sole discretion elect to render an invoice that includes amounts owed for services provided by UPS affiliates.

Where UPS elects to make an alternative payment plan available to the shipper, UPS may render an invoice to the shipper on a weekly (i.e., seven days) or a monthly (i.e., four or five calendar weeks) basis. A weekly invoice will include the Charges incurred in the previous week. Notwithstanding that UPS has elected to render an invoice to the shipper on a weekly basis, an invoice may be issued only when the shipper has incurred aggregate Charges in excess of ten dollars (\$10), or when five (5) calendar weeks have elapsed from the date of issuance of the last invoice, whichever event occurs first. A monthly invoice will include the Charges incurred for the four or five week period for which the invoice is issued. A weekly service charge will be added to each invoice if the shipper has requested UPS's automatic daily pickup service. In its sole discretion, UPS may offer one or more of the following alternative payment plans for the payment of Charges:

(1) *Electronic Funds Transfer Plan (Debit EFT)*

By written agreement with UPS, the shipper will provide UPS with the shipper's bank account number and bank routing number to enable UPS to electronically request payment, for all Charges incurred by the shipper, directly from the shipper's bank, on a weekly or monthly basis. The shipper's bank will remit the amount requested to UPS and deduct that amount from the shipper's bank account. Payments to UPS will be shown on the shipper's bank statements. The shipper is responsible for payment of any fees imposed by the shipper's bank. Additionally, the shipper will receive a weekly or monthly invoice, as applicable, except as described above, from UPS listing the services provided for the applicable billing period. If, for any reason, an electronic request for payment is dishonored, the shipper is responsible for making a timely payment directly to UPS. Past due balances will be subject to any collection costs which may be incurred by UPS in the final collection of Charges owed by the shipper. No late payment fee shall be assessed with respect to the Electronic Funds Transfer Plan.

packages improperly offered for transport; the application of security regulations imposed by the government, or otherwise applicable to the shipment; riots, strikes or other labor disputes; civil unrest; disruptions in air or ground transportation networks; and natural disasters. UPS reserves the right to refuse any request for a credit or refund when such request is either (a) made by, or (b) based on information obtained by, a party other than the payer of the shipping charges.

The guarantee does not apply to UPS Ground shipments or UPS Standard to Canada shipments that are picked up or scheduled to be delivered in the fourteen calendar days before December 25.

In addition, except for UPS Next Day Air Early A.M. and UPS Worldwide Express Plus deliveries, the delivery commitment time for on-schedule delivery for all other Air Services, UPS Hundredweight Air Services, and International Services shipments delivered within the United States and Puerto Rico will be extended by 90 minutes on the Day after Thanksgiving Day, New Year's Eve, and during the seven calendar days before December 25.

LIABILITY LIMITATIONS AND CLAIMS

Claims and Legal Actions

Claims against UPS must be filed within strict time limits, including as set forth in the "Payment of Charges" section regarding invoice adjustments or billing disputes; the "Time Limit For Filing Claims For Loss or Damage To Property" section, regarding claims for loss or damage to property; and pursuant to the UPS Service Guarantee.

All claims against UPS arising from or related to the provision of services by UPS, including, but not limited to, demands for damages, refunds, credits, and any legal or equitable relief whatsoever, shall be extinguished unless the shipper or claimant (1) timely and completely complies with all applicable notice and claims periods set forth in the UPS Tariff/Terms and Conditions of Service and in the UPS Rate and Service Guide, including as to claims for loss or damage to property, claims under UPS's Service Guarantee, or claims for invoice adjustments; and (2) pleads on the face of any complaint filed against UPS satisfaction and compliance with those notice and claims periods as a contractual condition precedent to recovery.

Claimants may not deduct the amounts of pending claims from any charges owed to

UPS, and the shipper waives any and all rights, including any statutory or common law rights, to set off the amount of any claim against charges owed to UPS.

Filing of Claims For Loss Or Damage To Property

All claims for loss of or damage to property transported or accepted for transportation must: (1) be in writing (or an electronic communication) and must include reference to the source document or pickup record number and date of shipment or copies of other documents sufficient to identify the shipment involved, and the declared value; (2) assert the liability of UPS for alleged loss or damage; (3) make claim for payment of a specified or determinable amount of money; and (4) be accompanied by a copy of the original invoice or, if no invoice was issued, other proof, certified in writing, as to the purchase price paid by the consignee (where the property involved has been sold to the consignee), actual cost or replacement cost of the property, or extent of the damage to the property.

No claims will be voluntarily paid unless filed in writing or transmitted electronically by or on behalf of the shipper in accordance with these provisions.

Acknowledgement of Claims For Loss Or Damage To Property

After receiving a proper written or electronic transmission of a claim in the manner and form and with the supporting documents described in the "Filing of Claims For Loss Or Damage To Property," and "Investigation of Claims For Loss Or Damage To Property" sections herein, UPS or its designee will acknowledge the receipt of such claim in writing or electronically to the claimant within 30 days after the date of receipt, unless such claim has already been paid or denied in writing or electronically. UPS will at the time each claim is received create a separate file and assign thereto a successive claim file number and note that number on all documents filed in support of the claim and all records and correspondence with respect to the claim including the written acknowledgment of receipt and, if in its possession, the source document and delivery receipts, if any, covering the shipment involved. At the time such claim is received, UPS will cause the date of receipt to be recorded on the face of the claim document, and the date of receipt will also appear on the acknowledgment of receipt sent to the claimant.

Time Limit For Filing Claims For Loss Or Damage To Property

As a condition precedent to recovery, all claims for loss or damage to property must be filed in writing or electronically with UPS within the following time limits: for domestic shipments, claims must be filed within nine months after delivery of the package or, in case of failure to make delivery, then within nine months after a reasonable time for delivery has elapsed. For international shipments, claims must be filed within sixty days after delivery of the package or in the case of non-delivery, within sixty days after a reasonable time for delivery has elapsed. Suits shall be instituted within two years after denial of any portion of the claim. Where claims are not filed or suits are not instituted thereon in accordance with the foregoing provisions, such claims shall be deemed waived and will not be paid. A request for proof of delivery does not constitute the filing of a claim.

Investigation of Claims For Loss Or Damage To Property

(1) Prompt Investigation. Each claim for loss or damage to a package or shipment filed in the manner prescribed herein will be promptly and thoroughly investigated, if investigation has not already been made prior to receipt of the claim.

(2) Supporting Documents. A necessary part of an investigation requires that each claim be supported by the following: evidence of payment of the shipping and any declared value charges; and either the original invoice, a photocopy of the original invoice or an exact copy thereof, or an extract made therefrom, certified by the claimant to be true and correct with respect to the property and cost thereof involved in the claim, or certification of prices or costs, with trade or other discounts, allowance, or deductions of any nature whatsoever and the terms thereof, or depreciation reflected thereon; provided, however, that where the property involved in a claim has not been invoiced to the consignee shown on the bill of lading or receipt or where an invoice does not show price or cost, or where the property involved has not been sold, or where the property has been transferred at bookkeeping values only, UPS will, before paying a claim thereon, require the claimant to establish the value in the quantity shipped, transported, or involved and to certify the correctness